
DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT

COUSHATTA, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 23 2014



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DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT

COUSHATTA, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2013

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INDEPENDENT AUDITORS' REPORT

Honorable Julie C Jones
District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana 71019

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana (District Attorney), a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the District Attorney, a component unit of the Red River Parish Police Jury, as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-8 and budgetary comparison information on pages 26-27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

Postlethwaite + Netterville

Baton Rouge, Louisiana
June 25, 2014

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Julie C Jones
District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana 71019

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Thirty-Ninth Judicial District, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 25, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District Attorney's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency referenced as 2013-1 and described in the accompanying schedule of findings and questioned costs to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Postlethwaite & Netterville

Baton Rouge, Louisiana
June 25, 2014

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2013

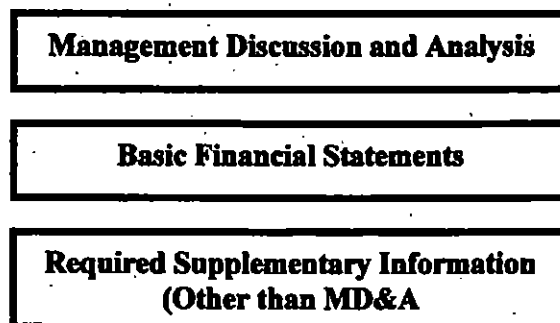
The Management's Discussion and Analysis of the District Attorney of the Thirty-Ninth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Thirty-Ninth Judicial District's financial activities for the year ended December 31, 2013. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Thirty-Ninth Judicial District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- The District Attorney's net position decreased by \$29,875.
- The General Fund reported an excess of revenues over expenditures of \$1,424. That combined with transfers out to other funds totaling \$20,294 resulted in a net decrease in fund balance of \$18,870.
- Total revenues increased by \$343,607 while total expenses increased by \$328,700. This is primarily due to the recordation of payments of salaries and salary related expenses by the police jury and the State of Louisiana on behalf of the District Attorney. These "on-behalf" payments totaled \$329,814 and were recorded as revenues and expenses. The prior year on-behalf payments are not recognized in the 2012 balances reflected in this Management's Discussion and Analysis.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for the District Attorney of the Thirty-Ninth Judicial District as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2013

Basic Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Thirty-Ninth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the District Attorney's net position and changes in them. You can think of the District Attorney's net position, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net position are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

FINANCIAL ANALYSIS OF THE ENTITY

**Statement of Net Position
As of Year End**

	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 181,938	\$ 203,156
Capital assets, net	<u>28,666</u>	<u>35,871</u>
Total Assets	<u>\$ 210,604</u>	<u>\$ 239,027</u>
Other liabilities	<u>2,944</u>	<u>1,492</u>
Total Liabilities	<u>2,944</u>	<u>1,492</u>
Net position		
Investment in capital assets, net of related debt	28,666	35,871
Unrestricted	<u>178,944</u>	<u>201,664</u>
Total Net Position	<u>207,660</u>	<u>237,535</u>
Total Liabilities and Net Position	<u>\$ 210,604</u>	<u>\$ 239,027</u>

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2013

Net position of the District Attorney of the Thirty-Ninth Judicial District's decreased by \$29,875 or 12.58% from the previous fiscal year. The decrease is the result of expenses and transfers to the police jury exceeding revenues during the fiscal year ended 2013 (See table below).

Statement of Activities
For the Year Ended

	<u>2013</u>	<u>2012</u>
General government		
Judicial	\$ (632,130)	\$ (303,430)
Program revenues		
Fees, fines, and charges for services	69,002	69,268
Operating and capital grants and contributions	<u>529,636</u>	<u>184,359</u>
Subtotal	(33,492)	(49,803)
General revenues	<u>3,617</u>	<u>5,021</u>
Change in net position	<u>\$ (29,875)</u>	<u>\$ (44,782)</u>

The District Attorney of the Thirty-Ninth Judicial District's total revenues increased by \$343,607, or 205.75%, from the previous year. This is primarily due to the inclusion of on-behalf payments primarily for salaries and benefits, recorded as revenues, made by Red River Parish Policy Jury and the State of Louisiana. The total cost of all expenses increased by \$328,700, from the previous year. This is primarily due to the inclusion of on-behalf payments, recorded as expenses, made by Red River Parish Policy Jury and the State of Louisiana. The prior year on-behalf payments are not recognized in the 2012 balances reflected in this Management's Discussion and Analysis.

Capital Assets

At the end of 2013, the District Attorney of the Thirty-Ninth Judicial District had \$28,666, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net decrease (including additions and retirements) of \$7,205 or 20.09% from the previous year.

Capital Assets at Year End
(Net of Depreciation)

	<u>2013</u>	<u>2012</u>
Equipment, furniture and fixtures	<u>\$ 28,666</u>	<u>\$ 35,871</u>
Total	<u>\$ 28,666</u>	<u>\$ 35,871</u>

The decrease is primarily due to depreciation of \$8,401 offset by additions of \$1,196 in the current year.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2013

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

The budgets are prepared on a budgetary basis which is consistent with generally accepted accounting principles (GAAP) except for the exclusion of salary and salary related expenditures paid by the Red River Parish Police Jury and the State of Louisiana. There were no changes to the originally adopted budget.

Actual revenues for the general fund were approximately \$2,000 less than budgeted amounts due to the decrease in fees, fines, and charges for services as revenues were less than expected.

Actual expenditures for the general fund were approximately \$8,000 less than budgeted amounts due to a slight decrease in operating expenses.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Attorney of the Thirty-Ninth Judicial District considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expenses
- 4) Operating services expenses

The District Attorney of the Thirty-Ninth Judicial District does not expect any significant changes in next year's results as compared to the current year.

CONTACTING THE DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Thirty-Ninth Judicial District's finances and to show the District Attorney of the Thirty-Ninth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Julie C Jones, District Attorney, Post Office Box 606, Coushatta, Louisiana 71019.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2013

ASSETS

Current Assets:

Cash & cash equivalents	\$ 148,234
Receivables	27,329
Prepaid expenses	3,747
Due from other funds	2,628
Total current assets	<u>181,938</u>

Noncurrent Assets:

Capital assets, net of depreciation	<u>28,666</u>
Total assets	<u>210,604</u>

LIABILITIES

Current Liabilities:

Accounts payable and accruals	<u>2,944</u>
Total current liabilities	<u>2,944</u>
Total liabilities	<u>2,944</u>

NET POSITION

Net investment in capital assets	28,666
Restricted	27,361
Unrestricted	151,633
Total net position	<u>\$ 207,660</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
<u>Functions / Programs</u>					
Governmental activities:					
General Government - Judicial	\$ 632,130	\$ 69,002	\$ 529,636	\$ -	\$ (33,492)
Total governmental activities	<u>\$ 632,130</u>	<u>\$ 69,002</u>	<u>\$ 529,636</u>	<u>\$ -</u>	<u>\$ (33,492)</u>
General Revenues:					
Interest income					3,387
Miscellaneous					<u>230</u>
Total general revenues					<u>3,617</u>
Change in net position					(29,875)
Net position - beginning of year					<u>237,535</u>
Net position - end of year					<u>\$ 207,660</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2013

	<u>Major Funds</u>		<u>Other</u>	
	<u>General</u>	<u>IV-D</u>	<u>Governmental</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Total</u>
<u>ASSETS</u>				
Cash & cash equivalents	\$ 141,574	\$ 4,696	\$ 1,964	\$ 148,234
Receivables	5,203	22,126	-	27,329
Prepaid expenses	3,747	-	-	3,747
Due from other funds	2,628	-	-	2,628
TOTAL ASSETS	\$ 153,152	\$ 26,822	\$ 1,964	\$ 181,938
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable and accruals	\$ 1,519	\$ 1,380	\$ 45	\$ 2,944
TOTAL LIABILITIES	1,519	1,380	45	2,944
Fund balances:				
Nonspendable				
Prepaid expenses	3,747	-	-	3,747
Restricted:				
Office salaries and benefits	-	-	1,919	1,919
IV-D Fund activity	-	25,442	-	25,442
Unassigned	147,886	-	-	147,886
TOTAL FUND BALANCES	151,633	25,442	1,919	178,994
TOTAL LIABILITIES AND FUND BALANCES	\$ 153,152	\$ 26,822	\$ 1,964	\$ 181,938

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013

Total fund balances - Governmental Funds	\$ 178,994
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and therefore are not reported in the funds. This is the amount of capital assets, net of accumulated depreciation (\$54,656), in the current period.

<u>28,666</u>

Total net position - Governmental Activities	<u><u>\$ 207,660</u></u>
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The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	IV-D Fund	Other Governmental Funds	Total
<u>REVENUES</u>				
Fees, fines, and charges for services	\$ 64,732	\$ -	\$ 4,270	\$ 69,002
Intergovernmental	391,219	138,417	-	529,636
Interest	3,386	1	-	3,387
Miscellaneous	230	-	-	230
Total revenues	<u>459,567</u>	<u>138,418</u>	<u>4,270</u>	<u>602,255</u>
<u>EXPENDITURES</u>				
General Government:				
Personnel services	317,342	39,280	-	356,622
Travel	14,531	53	-	14,584
Operating services	66,145	6,111	6,726	78,982
Supplies	2,751	1,585	-	4,336
Professional services	203	-	-	203
Capital outlay	1,196	-	-	1,196
Intergovernmental	55,975	113,027	-	169,002
Total expenditures	<u>458,143</u>	<u>160,056</u>	<u>6,726</u>	<u>624,925</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	<u>1,424</u>	<u>(21,638)</u>	<u>(2,456)</u>	<u>(22,670)</u>
<u>OTHER FINANCING SOURCES / (USES)</u>				
Transfers (Interfund Activity)	<u>(20,294)</u>	<u>20,294</u>	<u>-</u>	<u>-</u>
Total other financing sources/(uses)	<u>(20,294)</u>	<u>20,294</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(18,870)</u>	<u>(1,344)</u>	<u>(2,456)</u>	<u>(22,670)</u>
Fund balances - beginning of year	<u>170,503</u>	<u>26,786</u>	<u>4,375</u>	<u>201,664</u>
Fund balances - end of year	<u>\$ 151,633</u>	<u>\$ 25,442</u>	<u>\$ 1,919</u>	<u>\$ 178,994</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Net change in fund balances-total governmental funds \$ (22,670)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$8,401) exceeds capital outlays (\$1,196) in the current period.

(7,205)

Change in Net Position - Governmental Activities

\$ (29,875)

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2013

ASSETS

Cash and cash equivalents \$ 5,059

TOTAL ASSETS 5,059

LIABILITIES

Due to others 5,059

TOTAL LIABILITIES \$ 5,059

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in her district, is the representative of the state before the grand jury in her district, and is the legal advisor to the grand jury. She performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirty-Ninth Judicial District encompasses the parish of Red River, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the District Attorney of the Thirty-Ninth Judicial District (District Attorney) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Red River Parish Police Jury. The Police Jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Red River Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Accounting (continued)

Governmental Funds (continued)

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney consist of the following:

Title IV-D Fund - consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary fund reporting focuses on amounts held for other parties. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the full accrual basis of accounting. The agency fund of the District Attorney of the Thirty-Ninth Judicial District consists of the following:

Asset and Bond Forfeitures Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws. It is also used as a depository for bonds forfeited to rural District Attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The government - wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Fund Financial Statements

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government - wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government - wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus/Basis of Accounting (continued)

Fund Financial Statements (continued)

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources/(Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

Budgetary Accounting

Formal budgetary accounting is employed as a management control. The District Attorney of the Thirty-Ninth Judicial District prepares and adopts a budget each year for its general and all special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

Budgets of the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) except for the exclusion of salary and salary related expenditures paid by the Red River Parish Police Jury and the State of Louisiana on behalf of the District Attorney. The amounts paid by the Police Jury and the State are described further in Note 10.

Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments that, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

Investments are limited by R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2013, \$0 was considered to be uncollectible.

Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Thirty-Ninth Judicial District is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

Compensated Absences

Full-time employees of the District Attorney of the Thirty-Ninth Judicial District earn ten days of vacation and sick leave each year. Leave does not carryover or accumulate from one year to the next, and there are no vesting privileges. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

Restricted Net Position

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Investment in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.
2. Restricted net position - net position with constraints placed on the use either by a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or b) law through constitutional provisions or enabling legislation.
3. Unrestricted - all other net position is reported in this category.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Equity

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact,
2. Restricted - amounts constrained to specific purposes by either a) creditors, grantors, contributors, or the laws or regulations of other governments, or b) constitutional provisions or enabling legislation.
3. Committed - amounts constrained to specific purposes by the governmental entity at its highest level of decision-making authority (District Attorney). These amounts cannot be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
4. Assigned - amounts that do not meet the criteria to be classified as restricted or committed that are intended to be used for specific purposes as established by the District Attorney or their management to which the District Attorney has delegated the authority to assign amounts for specific purposes.
5. Unassigned - all other spendable amounts.

The District typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when an expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

2. DEPOSITS WITH FINANCIAL INSTITUTIONS

Deposits with Financial Institutions

Cash and cash equivalents include demand deposits at local financial institutions with a carrying value of \$148,234 at December 31, 2013. Deposits in financial institutions can be exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a financial institution failure, the District Attorney's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2013, the District Attorney's bank balances of these deposits totaled \$164,919 and were fully collateralized or FDIC insured and therefore was not exposed to custodial credit risk.

3. ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2013:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fees, fines and charges for services	\$ 5,203	\$ -	\$ -	\$ 5,203
Grants	-	22,126	-	22,126
Total	<u>\$ 5,203</u>	<u>\$ 22,126</u>	<u>\$ -</u>	<u>\$ 27,329</u>

4. CAPITAL ASSETS

A summary of District Attorney of the Thirty-Ninth Judicial District's capital assets at December 31, 2013 follows:

	<u>Balance Dec. 31, 2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance Dec. 31, 2013</u>
Capital Assets				
Automobiles	\$ 23,340	\$ -	\$ -	\$ 23,340
Less accumulated depreciation	<u>(23,340)</u>	<u>-</u>	<u>-</u>	<u>(23,340)</u>
Total Automobiles	-	-	-	-
Equipment, furniture and fixtures	\$ 58,786	\$ 1,196	\$ -	\$ 59,982
Less accumulated depreciation	<u>(22,915)</u>	<u>(8,401)</u>	<u>-</u>	<u>(31,316)</u>
Total Equipment, furniture and fixtures	35,871	(7,205)	-	28,666
Total Capital Assets, net	<u>\$ 35,871</u>	<u>\$ (7,205)</u>	<u>\$ -</u>	<u>\$ 28,666</u>

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

5. ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at December 31, 2013:

<u>Class of Payable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Vendor	\$ 1,519	\$ 648	\$ 45	\$ 2,212
Salaries and benefits	-	732	-	732
Total	<u>\$ 1,519</u>	<u>\$ 1,380</u>	<u>\$ 45</u>	<u>\$ 2,944</u>

6. PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System (LDARS). Secretaries of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A (System). These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

District Attorneys' Retirement System

The District Attorney and assistant attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple employer cost sharing, defined-benefit, statewide public employee retirement system administered and controlled by a separate board of trustees.

The Louisiana District Attorneys' Retirement System (LDARS) provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by the state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Plan members are required to contribute 8.0% of their annual covered salary beginning January 1, 2013 and the District Attorney is required to contribute an actuarially determined rate, which was 9.75% beginning July 2013. Employer contributions for 2013, 2012, and 2011 totaled \$3,304, \$3,520 and \$3,174, respectively. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The State of Louisiana made on-behalf payments to the retirement plan of \$14,000 in the current year.

Parochial Employees' Retirement System

Substantially all employees of the District Attorney of the Thirty-Ninth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

6. PENSION PLANS (continued)

Parochial Employees' Retirement System (continued)

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$2 per month for each year credited for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate was 16.75% of annual covered payroll during 2013. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A are made through on-behalf payments by the Red River Police Jury. The Red River Parish Police Jury made on-behalf payments to the retirement plan of \$37,951 in the current year.

7. INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2013, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 20,294
IV-D Fund	20,294	-
Total	<u>\$ 20,294</u>	<u>\$ 20,294</u>

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013

8. CLAIMS AND JUDGMENTS

The District Attorney of the Thirty-Ninth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney.

9. RISK MANAGEMENT

The District Attorney of the Thirty-Ninth Judicial District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

10. ON-BEHALF PAYMENTS

For the year ended December 31, 2013, the District Attorney recorded on-behalf payments totaling \$518,371 from the following sources:

Police Jury of Red River Parish	
Payroll and payroll taxes	\$ 78,618
Pensions	11,378
Insurance	41,316
Other	42,472
Total	<u>\$ 173,784</u>
State of Louisiana	
Salaries	\$ 140,000
Insurance	2,030
Pension	14,000
Total	<u>\$ 156,030</u>

11. SUBSEQUENT EVENTS

The District Attorney has evaluated subsequent events through the date that the financial statements were available to be issued, June 25, 2014, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGET BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts Original / Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Fees, fines, and charges for services	\$ 68,000	\$ 64,732	\$ (3,268)
Intergovernmental revenues	30,000	31,405	1,405
Interest income	3,000	3,386	386
Miscellaneous	500	230	(270)
Total Revenues	<u>101,500</u>	<u>99,753</u>	<u>(1,747)</u>
<u>EXPENDITURES</u>			
General Government:			
Travel	14,000	14,531	(531)
Operating services	35,000	23,876	11,124
Supplies	-	2,751	(2,751)
Professional services	500	-	500
Capital outlay	1,000	1,196	(196)
Intergovernmental	56,000	55,975	25
Total Expenditures	<u>106,500</u>	<u>98,329</u>	<u>8,171</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>(5,000)</u>	<u>1,424</u>	<u>6,424</u>
<u>OTHER FINANCING SOURCES / (USES)</u>			
Transfers (Interfund Activity)	-	(20,294)	(20,294)
Total other financing sources/(uses)	<u>-</u>	<u>(20,294)</u>	<u>(20,294)</u>
Net change in fund balance	<u>(5,000)</u>	<u>(18,870)</u>	<u>(13,870)</u>
<u>FUND BALANCES</u>			
Beginning of year	<u>170,503</u>	<u>170,503</u>	<u>-</u>
End of year	<u>\$ 165,503</u>	<u>\$ 151,633</u>	<u>\$ (13,870)</u>

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

TITLE IV-D FUND
BUDGETARY COMPARISON SCHEDULE (BUDGET BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts Original / Final	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental	\$ 140,000	\$ 138,417	\$ (1,583)
Interest	250	1	(249)
Miscellaneous	250	-	(250)
Total Revenues	140,500	138,418	(2,082)
<u>EXPENDITURES</u>			
General Government:			
Personnel service	40,000	39,280	720
Travel	500	53	447
Operating services	7,000	6,111	889
Supplies	-	1,585	(1,585)
Capital outlay	1,000	-	1,000
Intergovernmental	120,000	113,027	6,973
Total Expenditures	168,500	160,056	8,444
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(28,000)	(21,638)	6,362
<u>OTHER FINANCING SOURCES /(USES)</u>			
Transfers (Interfund Activity)	-	20,294	20,294
Total other financing sources/(uses)	-	20,294	20,294
Net change in fund balance	(28,000)	(1,344)	26,656
<u>FUND BALANCES</u>			
Beginning of year	26,786	26,786	-
End of year	\$ (1,214)	\$ 25,442	\$ 26,656

REQUIRED SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

A. Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal Control over Financial Reporting:

- Material weakness(es) identified? ☒ yes ☐ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

B. Findings – Financial Statement Audit

2013-1 Pre-trial Intervention and Worthless Check Fees

Criteria:

Fees collected from candidates of the Pre-Trial Intervention Program (PTI) and defendants paying fees associated with worthless checks, should be collected by the District Attorney's office and controls should be in place preventing misappropriations of fees collected by individual employees.

Condition:

The collections that are logged and deposited are not reconciled to the collection entries into the case management system.

Effect:

Collections of Pre-trial Intervention and Worthless Check fees could be misappropriated and escape timely detection.

Cause:

Controls over the money orders collected from PTI candidates and defendants paying fees for bad checks could be strengthened.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

B. Findings – Financial Statement Audit (Continued)

2013-1 Pre-trial Diversion and Worthless Check Fees (Continued)

Recommendation:

To strengthen controls and segregate incompatible duties, we recommend that the entries into the case management system be reconciled to a log of the receipts and actual deposits of money orders received as fees for PTI and worthless checks. In addition, the individual who maintains the log of receipts should not have any accounting duties.

Management's Response and Corrective Plan:

Management agrees and will implement the recommendation immediately.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012

Findings – Financial Statement Audit

None.